

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

FOUR TIMES SQUARE

NEW YORK 10036-6522

—  
TEL: (212) 735-3000

FAX: (212) 735-2000

[www.skadden.com](http://www.skadden.com)

FIRM/AFFILIATE OFFICES

—  
BOSTON  
CHICAGO  
HOUSTON  
LOS ANGELES  
PALO ALTO  
WASHINGTON, D.C.  
WILMINGTON

—  
BEIJING  
BRUSSELS  
FRANKFURT  
HONG KONG  
LONDON  
MOSCOW  
MUNICH  
PARIS  
SÃO PAULO  
SEOUL  
SHANGHAI  
SINGAPORE  
SYDNEY  
TOKYO  
TORONTO

DIRECT DIAL  
(212) 735-2280  
DIRECT FAX  
(917) 777-2280  
EMAIL ADDRESS  
JOHN.CARROLL@SKADDEN.COM

October 30, 2015

**By ECF**

The Honorable I. Leo Glasser  
United States District Court  
Eastern District of New York  
225 Cadman Plaza East  
Courtroom 8B South, Chambers Room 921 South  
Brooklyn, New York, 11201

RE: Securities and Exchange Commission v. Rivard, 15 Misc. 0221 (ILG)  
Securities and Exchange Commission v. Rivard, 04 Civ. 1464 (ILG)

Dear Judge Glasser:

We represent the Respondent-Defendant David Rivard in the above-captioned matters. Pursuant to Court orders dated June 3, 2015 and September 1, 2015, Mr. Rivard has submitted today to the Securities and Exchange Commission (the “Commission”) an accounting identifying transfers or payments of funds to or from Mr. Rivard from April 1, 2009 through June 3, 2015. Mr. Rivard also submitted to the Commission voluminous bank account statements documenting the transactions described in the accounting.

The Honorable I. Leo Glasser  
October 30, 2015  
Page 2

If the Court would like a copy of the accounting and supporting documentation, we would be happy to provide it.

Respectfully submitted,

*John K. Carroll / JES*

John K. Carroll

cc: John J. Graubard, Esq. (by ECF and email)

Alexander M. Vasilescu, Esq. (by ECF and email)

Danielle J. Sallah, Esq. (by ECF and email)